

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 2106 - SB 2501

February 25, 2022

SUMMARY OF BILL: Requires each local education agency (LEA) provide a course of instruction to students in grades five through eight (5-8) on black history and culture. Transfers, from the State Board of Education (SBE) to the Department of Education (DOE), the requirement to include multicultural diversity when developing frameworks and curricula to be taught at appropriate grade levels kindergarten through grade twelve (K-12). Applies to the 2022-23 school year.

FISCAL IMPACT:

Other Fiscal Impact – Revising current academic standards in social studies may result in LEAs and public charter schools having to purchase new textbooks for grades 5 through 8; however, the extent and timing of any mandatory textbook purchases cannot be determined prior to new standards being adopted by the SBE.

Accelerating the timing of when the review of social studies standards is conducted from 2023 to 2022 will result in a shift if in the timing of when expenditures will occur for the conduction of such review; however, the net impact to the SBE is considered not significant. Any such expenditures will be paid using the reserve balance of the K-12 Academic Standards Review Fund.

Assumptions:

- Tennessee Code Annotated § 49-1-311(b)(1) requires the State Board of Education (SBE) to review the standards for English language arts, mathematics, science, and social studies at least once every six years from the last adoption.
- SBE currently receives \$106,500 on an annual basis for academic standards review; and, pursuant to Tenn. Code Ann. § 49-1-311(c), unexpended funds in any fiscal year do not revert to the General Fund but are carried forward into subsequent fiscal years for use. As of February 8, 2022, the reserve balance of the K-12 Academic Standards Review Fund was \$202,321.
- Social studies standards are not scheduled for review until July 2023. This review would be moved to 2022 in order to provide for the proposed revisions to materials utilized in grades 5-8.
- Accelerating the timing of when the review of social studies standards is conducted will shift the timing of expenditures which would have occurred in 2023 to occurring in

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- 2022; however, the net impact to the SBE is considered not significant as such expenditures will be covered by the reserve balance of the K-12 Academic Standards Review Fund.
- The creation of new academic standards in social studies will require changes to Tennessee Comprehensive Assessment Program (TCAP) testing materials for 8th grade assessments; however, DOE's current contract with NCS Pearson, Inc. for the creation and administration of the TCAP allows for the modification of testing materials at no additional cost.
- Any increase in state expenditures for such alterations of the TCAP are considered not significant.
- Tennessee Code Annotated § 49-6-2202(b)(4) requires the State Textbook and Instructional Materials Quality Commission (Commission), in recommending textbooks and materials for social studies, to strive to recommend books that accurately and comprehensively portray the full range of diversity and achievement of racial and ethnic minorities.
- Tennessee Code Annotated § 49-6-2207 requires local boards of education to adopt textbooks and instructional materials from the list of approved materials established by the Commission. Textbooks and materials are required to be adopted for a period of no less than three years; however, the Commission is also authorized to grant waivers for schools regarding this adoption time.
- It is assumed that the current list of approved textbooks and instructional materials includes content pertaining to black history as encouraged by current law; however, it is unknown if such materials will align with the new academic standards adopted by the SBE.
- For any schools that are required to adopt new textbooks following the revised academic standards and updated list of approved textbooks and materials, there will be a mandatory increase in local expenditures; however, because it is unknown what academic standards the SBE will ultimately adopt and if new textbooks and instructional materials will be required, a precise increase in local expenditures cannot be determined.
- DOE will be able to provide LEAs with internet resources and materials related to black history utilizing existing staff and resources; therefore, any increase in state expenditures is considered not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.



Krista Lee Carsner, Executive Director

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